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Twinkie B
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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

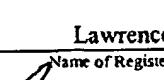
Filing Date: October 5, 2000
Application No: 09/680,559
Inventor(s):
Emily L. Hipp, Burton A. Hipp

Title: IP Virtualization

Examiner: Chankong, Dohm
Group/Art Unit: 2154

I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to Commissioner P.O. Box 1450, Alexandria, VA 22313-1450, on the date indicated below.

Lawrence J. Merkel
Name of Registered Representative


Signature

April 28, 2004
Date

**RESPONSE TO OFFICE ACTION OF
FEBRUARY 2, 2004**

RECEIPT

MAY 06 2004

Technology Center 2107

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

This paper is submitted in response to the Office Action of February 2, 2004.

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 8 of this paper.